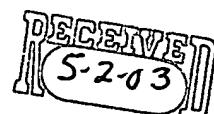


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NO. 913 D07

Official#6
5-6-03**POWER OF ATTORNEY OR AUTHORIZATION OF AGENT**

Application Number	09/508713
Filing Date	16 Sep 1998
First Named Inventor	McGrath, David S.
Title	UTILIZATION OF FILTERING EFFECTS IN STEREO HEADPHONE DEVICES
Group Art Unit	2644
Examiner Name	Ping LEE
Attorney Docket Number	LAKE012

Lake Technology Limited is the Assignee of the above-referenced invention.Assignee hereby renews all previous powers of attorney or authorizations of agent given in the above-identified application.Assignee hereby appoints the following attorney(s) and/or agent(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith:Appointed attorneys/agents: Practitioners at customer number: 21921**PLEASE NOTE CHANGE OF DOCKET NUMBER:**New docket/reference number: LAKE012Send Correspondence to:
Customer number: 21921Direct Telephone Calls and Email To:
Dov Rosenfeld, Reg. No. 38,687
Tel: (510) 547-3378
Email: dov@inventek.com**Certification**

This is to certify that I am authorized to sign on behalf of Lake Technology Limited, the assignee of the above referenced patent/patent application, a corporation of Australia, at Suite 502, Level 5, 51-55 Mountain Street, Ultimo, NSW, 2007, Australia.

The undersigned further declares that all statements made herein of its own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application and any patent issuing thereon.

Lake Technology Limited

Date: 1st May 2003By: Name: David McGrathTitle: Principal Research Scientist